

Washington State Auditor's Office
Accountability Audit Report

Klickitat County

Report Date
October 7, 2011

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December 5, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

December 5, 2011

Board of Commissioners
Klickitat County
Goldendale, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your County to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on Klickitat County's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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October 7, 2011

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Audit Summary

**Klickitat County
October 7, 2011**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Klickitat County from January 1, 2010 through December 31, 2010.

We evaluated internal controls and performed audit procedures on the activities of the County. We also determined whether the County complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Open public meetings/records laws
- Budget compliance
- Information technology/data security
- Assessor's Office
- Contracts/agreements
- Disbursements/expenditures
- Payroll/personnel
- Police/Sheriff/Jail – financial operations/custody of evidence
- Restricted funds

RESULTS

In most areas, the County complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to County management. We appreciate the County's commitment to resolving those matters.

Related Reports

Klickitat County
October 7, 2011

FINANCIAL

Our opinion on the County's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the County's financial statements. That report includes a finding for a significant deficiency in internal controls over accounting and financial reporting.

FEDERAL GRANT PROGRAMS

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the County's major federal programs, which are listed in the Federal Summary section of the financial statement and single audit report.

Description of the County

Klickitat County
October 7, 2011

ABOUT THE COUNTY

Klickitat County serves approximately 20,300 citizens in South Central Washington. The County is administered by an elected, three-member Board of Commissioners. Additional elected officials include Assessor, Auditor, Clerk, two District Court Judges, Superior Court Judge, Prosecuting Attorney, Sheriff and Treasurer.

During fiscal year 2010, the County operated on an annual budget of approximately \$47.5 million. Its 284 employees provide an array of services including judicial and public safety, operation and maintenance of the county jail, building inspection, planning and zoning and property valuation. In addition, the County provides tax collection and distribution, vehicle licensing, road maintenance, employment and social services and general administrative services.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:	Rex Johnston, Chair Ray Thayer David Sauter
Assessor	Van Vandenberg
Auditor	Brenda Sorensen
Clerk	Saundra Olson
Judge, District Court East	Brian Altman (through September 2010) Rick Hansen (effective September 2010)
Judge, District Court West	Robert Weisfield
Judge, Superior Court	E. Thompson Reynolds (through July 2010) Brian Altman (effective August 2010)
Prosecuting Attorney	Tim O'Neill
Sheriff	Rick McComas
Treasurer	Dani Burton

APPOINTED OFFICIALS

Administrative Service Director
Public Works Director
Public Health
Adult Probation
Building Inspection
Juvenile
Planning
Economic Development
Senior Services
Solid Waste
Weed Control
WSU – Cooperative
Natural Resources

Glen Chipman
Gordon Kelsey
Kevin Barry
Larry Barker
James Grimes
Keith Anderson
Curt Dreyer
Michael Canon
Sharon Carter
Kevin Barry
Marty Hudson
Susan Kerr
Dave McClure

COUNTY CONTACT INFORMATION

Address: Klickitat County
205 S. Columbus, Stop 2
Goldendale, WA 98620

Phone: (509) 773-4616

Website: www.klickitatcounty.org

AUDIT HISTORY

We audit the County annually. The past three audits resulted in no findings. However, the current audit contained a finding involving internal controls over financial reporting.



ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

Our mission is to work with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

**State Auditor
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Deputy Chief of Staff
Chief Policy Advisor
Director of Audit
Director of Performance Audit
Director of Special Investigations
Director for Legal Affairs
Director of Quality Assurance
Local Government Liaison
Communications Director
Public Records Officer
Main number
Toll-free Citizen Hotline**

**Brian Sonntag, CGFM
Ted Rutt
Doug Cochran
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